

AUDITOR ROLE

Role Summary

The Auditor Role consists of seven grade levels (9-14). Work ranges from office review of returns to field auditing. Auditors are also responsible for discovering customers who may not have met all their filing obligations. Work includes individual income, business, withholding, miscellaneous, and centrally assessed taxes. Primary contacts are with the division administrator, bureau chiefs, unit managers, specialists, internal/external customers, information technology staff, and other agencies or partners.

Working Conditions

Work often involves high stress situations due to work deadlines and volume. Extensive computer and keyboard use and sitting or standing for long periods of time. During tax paying periods there is a great deal of stress and pressure due to answering and dealing with taxpayers who can be irate and hostile at times.

Field auditors, grades 13 and 14, travel an average of 1,000 miles per month with 10% travel outside assigned area. Can involve physically dangerous situations as some taxpayers or employers being audited will not always cooperate and will sometimes be irate and/or hostile. Must be able to recognize such conditions and react accordingly. A valid drivers license is required.

Education and Experience

- Grade 9: competencies and degrees of proficiency are typically acquired through a combination of education and experience equivalent to graduation from high school and two years of general clerical experience, including record keeping and customer service duties plus 6 months of experience reviewing and completing forms related to taxation and basic bookkeeping tasks. Other combinations of education and experience will be evaluated on an individual basis.
- Grade 10: competencies and degree of proficiency are typically acquired through a combination of education and experience equivalent high school graduation and two years of work experience in bookkeeping and accounting with an emphasis in either individual income tax or investigative research (depending on work area). One year of which may be substituted by college level accounting course work. Other combinations of education and experience will be evaluated on an individual basis.
- Grade 11: competencies and degree of proficiency are typically acquired through a combination of education and experience equivalent to:
 - Centrally assessed: high school graduation, one year of college course work in accounting, and four years of experience in appraisal, accounting, or auditing.
 - Withholding, individual, and miscellaneous taxes: an associate's degree in business or a related field with course work in accounting and tax, plus two years of experience in tax examining or closely related area.

Other combinations of education and experience will be evaluated on an individual basis.

- Grade 12: competencies and degree of proficiency are typically acquired through a combination of education and experience equivalent to an associate's degree in business, accounting, or a related field with course work in accounting and tax and two years of experience in tax examining or closely related area. Other combinations of education and experience will be evaluated on an individual basis.
- Grade 13: competencies and degree of proficiency are typically acquired through a combination of education and experience equivalent to a bachelor's degree in accounting and four years of accounting, auditing, or tax examining experience. College level courses may be equivalent up to two years of experience. Other combinations of education and experience will be evaluated on an individual basis.
- Grade 14: competencies and degree of proficiency are typically a combination of education and experience equivalent to a bachelor's degree in accounting, business administration, finance, or public administration, including 24 semester hours in accounting or the required education to sit for the Montana CPA exam. Other combinations of education and experience will be evaluated on an individual basis.

Department Core Competencies

In addition to the role specific competencies, there are four, department core competencies that all employees are expected to successfully achieve. These are:

- *Interpersonal Skills:* Builds constructive and effective relationships with internal and external customers and is committed to meeting customer needs in a timely and accurate manner. Listens actively and attentively and demonstrates an appreciation of other perspectives. Builds the appropriate rapport required to do business. Openly demonstrates an understanding of and respect for the value of co-workers' contributions to the department mission.
- *Decision-Making and Accountability:* Considers the department's vision, mission, and values in making decisions and taking actions. Identifies and considers possible alternatives before making decisions. Bases decisions on achieving desired outcomes pursuant to the departmental business plan or management direction. Uses a combination of analysis, experience, and sound judgment that results in fairness and consistency, while being accountable for actions. When serious ethical issues are at stake, takes all necessary actions.
- *Commitment to Continuous Improvement:* Ability and willingness to continually seek greater efficiency in agency programs, is results driven, and meets changing requirements in work or direction. Adapts to changing conditions and work responsibilities. Accepts constructive criticism and suggestions and uses them to improve performance.
- *Personal and Work Ethics:* Creates own measures of excellence, and practices what he/she promotes. Sets goals that provide challenges and measures goal attainment regularly. Displays a contagious optimism about the work to be done. Goes beyond traditional ways to address issues despite obstacles or resistance. Is able to generate ideas, fresh perspectives, and original approaches and engages in open-minded thinking. Employs strategies to promote ideas and proposals to increase probability of acceptance. Mentors others to improve the performance necessary to achieve success. Reflects a belief that the results achieved are a direct result of his/her personal decisions and actions.

Grade Levels

Each grade level lists the essential duties that describe work performed 50 percent or more of the time (predominant work). Established work plans identify day-to-day tasks. Auditors may be assigned duties at lower or higher levels that may not be predominate work. The essential duties, Competency/Proficiency Chart, and Tax Matrix identify the minimum requirements to successfully perform all the work identified in each grade.

Auditors at all grade levels:

- Participate in dispute resolution/appeals and resolve cases within department guidelines.
- Serve as a contact for taxpayer inquiry.
- Prepare audit documentation according to established procedures.
- Maintain audit information on the integrated tax system.
- Perform compliance/taxpayer discovery.

Grade 9

Predominant/Essential Duties

- Perform audits for assigned tax types reflected in the tax matrix.
- Compile and review returns.
- Conduct basic research for assigned tax types.
- Assist with office audits for assigned tax types.
- Perform account maintenance for assigned tax types.
- Review amended returns.
- Respond to basic questions for assigned tax type and route complex questions to other auditors.

Grade 10

Predominant/Essential Duties

- Perform office audits for assigned tax types reflected in the tax matrix (computer generated error reports and reconciling accounts).
- Utilize federal information to conduct audits (such as RARs and CP 2000s). Review and complete requests for waiver and/or abatement of tax, penalty, and interest within established procedures.
- Verify and release refunds within established procedures.
- Adjust tax liability on computer generated error reports/review items and reconciliation of accounts.
- Notify and explain audit results to customers.
- Coordinate with other state governmental agencies for computer cross-matches.
- Answer specific tax type questions.
- Assist auditors with research for assigned tax types.

Grade 11

Predominant/Essential Duties

- Perform audits for assigned tax types reflected in the tax matrix.
- Perform selective desk audits and adjust withholding, income, or miscellaneous tax returns for multiple years.
- Conduct research and collect data from customers and other state agencies to prepare necessary reports.
- Make settlement recommendations.
- Perform discovery of s-corporations, partnerships, and non-filers for individual income tax.
- Perform money and transaction transfers by customer.

Grade 12

Predominant/Essential Duties

- Perform audits for assigned tax types reflected in the tax matrix.
- Business expert for assigned subject matter.
- Prioritize discovery functions.

Grade 13

Predominant/Essential Duties

- Perform audits for assigned tax types reflected in the tax matrix.
- Business expert for assigned subject matter.
- Assist higher-level auditors with larger employer audits.
- Represent the department at all levels of the appeals process including negotiation, conflict resolution, and make settlement recommendations.
- Perform field audits of miscellaneous taxes administered by the department.
- Perform field audits of single line item individual income tax returns.

Grade 14

Predominant/Essential Duties

- Perform audits for assigned tax types reflected in the tax matrix.
- Responsible for field audits of larger taxpayers for withholding and miscellaneous taxes.
- Responsible for each step of the audit process.
- Perform field audits of individual income tax returns. Audits can be single or multiple issues. Issues can include residency, income and expense, and various deductions or credits allowed by the tax codes.
- Assist upper level auditors with on-site field audit activities.
- Perform-desk audits on selected tax types involving multi-layered multi-jurisdictional companies.
- Business expert for assigned taxes or subject matter.
- Perform field audits for the full range of individual income taxes, withholding, and miscellaneous taxes.

Competencies and Degrees of Proficiency

The Competency/Proficiency Chart identifies the role specific competencies, degrees of proficiency, and guidance required for each grade level. Role specific competencies describe the knowledge, skills, and abilities required to perform the essential duties. The degrees of proficiency indicate the difficulty and/or complexity level of the tasks and assignments.

Competency/Proficiency Chart – Auditor Role

Competencies	Grade 9 Under Guidance	Grade 10 Under Guidance	Grade 11 Minimal Guidance	Grade 12 Independently	Grade 13 Minimal Guidance	Grade 14 Independently
Proactively focus efforts and energy on successfully attaining goals and objectives, assuming accountability for decisions, actions, and results. Follow issues through to completion.	B	B	B	C	C	C
Demonstrated knowledge of audit principles, theory, and methodology for auditing taxes administered by the department.	A	A	A	B	B	C
Demonstrated ability to provide timely and effective written, oral, and interpersonal communication.	A	A	A	B	C	C
Demonstrated analytical skills relative to the role.	A	A	A	B	C	C
Demonstrated knowledge and effective application of federal/state statutes, administrative rules, and state policies and procedures relative to the role.	A	A	B	C	C	D
Demonstrated knowledge and ability to analyze and understand complex financial information pertaining to the candidate, including annual reports, filing requirements, detailed accounting schedules, and organizational structure.	N/A	N/A	N/A	B	C	C
Demonstrated knowledge and ability in conflict resolution techniques relative to the role.	A	B	C	D	D	D
Demonstrated knowledge and ability in negotiation techniques relative to the role.	A	B	C	D	D	D
Demonstrated knowledge and skill of word processing, spreadsheet, database, and software applications/programs relative to the role.	A	A	A	B	C	C
Demonstrated knowledge of contract and business law and ability to interpret laws and contracts.	N/A	N/A	N/A	A	A	B

Degree of Proficiency

A: A degree of knowledge, skill, or ability commensurate with elementary-level tasks and assignments.

B: A degree of knowledge, skill, or ability commensurate with intermediate-level tasks and assignments.

C: A degree of knowledge, skill, or ability commensurate with advanced-level tasks and assignments.

D: An advanced degree of knowledge, skill, or ability commensurate with considerable experience and the application of the competency to non-standard tasks and assignments.

E: The most advanced degree of knowledge, skill, or ability evidencing complete mastery and understanding of the subject.

AUDITOR AND CORPORATE AUDITOR TAX MATRIX						
Grade	Generic to all Taxes	Centrally Assessed	Individual Income Tax	Natural Resource	Corporation Tax	Miscellaneous Tax
9			<ul style="list-style-type: none"> • Research accounts for audits • Account maintenance 		<ul style="list-style-type: none"> • Tax certificates • Account maintenance • Auditor support 	<ul style="list-style-type: none"> • Compile and review returns for miscellaneous taxes. • Conduct basic research for assigned tax types.
10	<ul style="list-style-type: none"> • Reconcile accounts by customer 		<ul style="list-style-type: none"> • Office audits • Conduct RAR and CP 2000 audits. 	<ul style="list-style-type: none"> • Amended returns for all NR taxes • Account maintenance for all NR taxes • Selective desk audits • Process COGS distribution 		<ul style="list-style-type: none"> • Answer specific tax type questions. • Assist auditors with research for assigned tax types.
11	<ul style="list-style-type: none"> • Money and transaction transfers by customer 	<ul style="list-style-type: none"> • Office audits of situs and mileage documents • Prepare and process annual returns • Conduct telephone and electric co-op appraisals • Prepare assessment notices • Oversee railroad leased right-of- way properties 	<ul style="list-style-type: none"> • Reconcile review items • Delinquent and amended returns • Selective audits • Fiduciary returns • Non-filers and tax protestors • Tele-file and electronic filing 			<ul style="list-style-type: none"> • Lodging facility use tax • Identification of non-compliant taxpayers • Office audits
12	<ul style="list-style-type: none"> • Represent department at informal audit tax hearings • Taxpayer education presentations 		<ul style="list-style-type: none"> • NOL • Estate and trust • Composite returns • Business expert for assigned subject matter 		<ul style="list-style-type: none"> • Review audits • Account maintenance • Approve tax exempt applications • Amended returns • Nexus research 	<ul style="list-style-type: none"> • Magnetic media reporting and electronic filing • Contractors gross receipts

AUDITOR AND CORPORATE AUDITOR TAX MATRIX						
Grade	Generic to all Taxes	Centrally Assessed	Individual Income Tax	Natural Resource	Corporation Tax	Miscellaneous Tax
13			<ul style="list-style-type: none"> • Identification of office audit candidates by program • Field audits • Business expert for assigned subject matter 	<ul style="list-style-type: none"> • Selective office audits • Assist higher level auditors with field audits • Prepare audit schedules for assigned tax type • May lead basic field audits as part of training. 	<ul style="list-style-type: none"> • Selective audits • No pay returns • Refunds • RAR's • Unitary investigation • NOL • NBI (Non-business income) • Nexus investigation audits • May lead basic audits as part of training. 	<ul style="list-style-type: none"> • Field audits
14		<ul style="list-style-type: none"> • May lead field audits 	<ul style="list-style-type: none"> • Lead advanced/complex field audits • Other tax field audits 	<ul style="list-style-type: none"> • Lead field audits for all NR taxes • Conduct research for multiple NR taxes 	<ul style="list-style-type: none"> • Lead single issue non-complex field audits 	<ul style="list-style-type: none"> • Responsible for and serve as business expert for all miscellaneous taxes • Cross-match with federal/state data bases and information • Field audit WETT and RTET taxes
15				<ul style="list-style-type: none"> • Lead advanced/ complex field audit for all NR taxes • Conduct review of tax and state and federal royalty audits 	<ul style="list-style-type: none"> • Conduct review of audits • Lead advanced /complex multi-state field audits 	
16				<ul style="list-style-type: none"> • Other tax field audits • Responsible for all operational issues regarding tax specific audit activities • Business expert for assigned taxes or subject matter • Principle federal royalty investigator 	<ul style="list-style-type: none"> • Other tax field audits • Responsible for all operational issues regarding tax specific audit activities • Business expert for assigned tax or subject matter 	

* Miscellaneous Tax includes: Lodging Facilities Use Tax, PSC Fee, CC Fee, TDD, 911, Rail Car, Nursing Facility Bed, Beer and Wine Tax

** Natural Resource Includes: Federal Royalty, State Lands, Oil, Gas, Electric Energy Producers, and Coal Tax

*** Corporation Tax Includes: C-corps, S-Corps, and pass through entities

**** Withholding